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Proposed Special Litigation Counsel
for the Chapter 7 Trustee
KAVITA GUPTA

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

In re GABRIEL TECHNOLOGIES CORP, et al, Debtors. E.I.N.s 22-3063052; 20-1711149	CASE NO. 13-30340 – DM (Case No. 13-30341) Chapter 7 (Jointly Administered) **DECLARATION OF CATHRINE M. CASTALDI IN SUPPORT OF APPLICATION OF KAVITA GUPTA, CHAPTER 7 TRUSTEE FOR THE JOINTLY ADMINISTERED BANKRUPTCY ESTATES OF GABRIEL TECHNOLOGIES CORPORATION AND TRACE TECHOLOGIES LLC, FOR AN ORDER AUTHORIZING EMPLOYMENT OF BROWN RUDNICK LLP AS SPECIAL LITIGATION COUNSEL** **[NO HEARING REQUIRED PURSUANT TO LOCAL RULE 9014-1(b)(3)]**

DECLARATION OF CATHRINE M. CASTALDI

I, CATHRINE M. CASTALDI, declare as follows:

1. I am an attorney at law duly licensed to practice before the above-entitled Court, and am a Partner at the law firm of Brown Rudnick LLP (the "Firm"), proposed special litigation counsel to the Debtors in the above-captioned bankruptcy case.

2. I have personal knowledge of the facts stated in this declaration, except as to those stated on information and belief and, as to those, I am informed and believe them to be true. If called as a witness, I could and would competently testify to the matters stated herein.

3. This declaration is submitted in support of the Application of Kavita Gupta, Chapter 7 Trustee for the Jointly Administered Bankruptcy Estates of Gabriel Technologies Corporation and Trace Technologies, LLC, for an Order Authorizing Employment of Brown Rudnick LLP as Special Litigation Counsel (the "Application").

4. Unless otherwise stated herein, capitalized terms shall have the same meaning as in the Application.

Brown Rudnick's Experience

5. The Firm is an international law firm with offices in the United States and the United Kingdom. Its more than 200 lawyers provide assistance across key areas of the law, including restructuring and bankruptcy, litigation, corporate, capital markets, international arbitration, intellectual property, white collar defense and government investigations, securities, government contracts, law & strategies, energy and real estate.

6. The Firm's Orange County office includes a core group of attorneys who concentrate in insolvency, bankruptcy and litigation with a history of successfully trying difficult and complex cases. The Firm has significant litigation and bankruptcy experience, has represented numerous debtors, creditors and trustees in bankruptcy cases, and has handled many adversary proceedings within various bankruptcy cases.

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7. The Firm is familiar with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the OUST Guidelines and will comply with them.

Brown Rudnick's Compensation

8. The salient terms of the Firm's employment are set forth in the Firm's proposed engagement agreement (the "Engagement Agreement") with the Trustee, a true and correct copy of which is attached as Exhibit "1."

9. The Firm proposes to render services to the Trustee on a contingency fee basis pursuant to 11 U.S.C. §328(a). The Firm will be paid out of any recovery, settlement, arbitration award, verdict or any other legal vehicle ("Award") related to the scope of services at the rate of (1) 25% of the gross amount of any Award received before the Firm files any legal proceeding; (2) thirty percent (30%) of the gross amount of any Award after the Firm files any legal proceeding; or (3) 40% of the gross amount of any Award occurring from and after the date forty-five (45) days prior to the date set for trial. The Firm believes the compensation arrangement set forth in the Employment Agreement is reasonable.

10. In addition to the contingency fee for services, the Trustee will pay and reimburse the Firm for its actual and necessary out of pocket costs and expenses, including experts, incurred in connection with the engagement, subject to approval of the Bankruptcy Court in the Bankruptcy Cases, which will be sought by periodic applications to the Court pursuant to Sections 330(a)(1)(b) and 331 of the Bankruptcy Code.

11. The Firm will seek approval of compensation for services and reimbursement of costs and expenses as may be allowed by this Court in accordance with applicable law, including Bankruptcy Code §§ 328, 330 and 331, such sums to be based upon the contingency rate set forth above and the costs and expenses incurred. No compensation or reimbursement of expenses will be paid as final, except as approved by the Court, with compensation to be reviewed under the standard set forth in Section 328 of the Bankruptcy Code. The Firm reserves the right to seek modification of the terms of employment upon application and Court approval for any such modification.

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12. In accordance with Section 504 of the Bankruptcy Code, no understanding exists for the sharing of compensation received or to be received by the Firm for services rendered in this case, except that the compensation received will be shared among the partners and associates of the Firm.

13. Other than the Engagement Agreement, no separate written agreement exists pertaining to the Firm's employment in connection with this case. The primary terms of the Engagement Agreement are highlighted in the Application.

Brown Rudnick's Connections in These Cases

14. I believe that the Firm, and each member of the Firm, is a "disinterested person" as that term is defined by the Bankruptcy Code.

15. In connection with the Trustee's proposed retention of the Firm, an extensive review (the "Connections Check") of the Firm's connections (as such term is used in Bankruptcy Rule 2014(a)) with the Debtors herein, principals of the Debtors, insiders, the Debtors' creditors, any other party or parties-in-interest herein, and their respective attorneys and accountants or any person employed in the office of the United States Trustee (collectively, the "Case Parties") was conducted. For the purpose of compiling the list of Case Parties, the creditors' matrix, the bankruptcy schedules, the 20 Largest Unsecured Creditors, and a list of current and former directors and officers of the Debtors was utilized in connection with the performance of the conflicts check.

16. Attached hereto as Exhibit "3" is a list of the Case Parties that were checked against a database containing the Firm's connections. For the purposes of the Bankruptcy cases, only potential connections that existed as of June 1, 2011 through the date hereof were checked. These connections were then reviewed to identify any relationship that would need to be disclosed in accordance with Bankruptcy Rule 2014.

17. The Connections Check performed by the Firm included an e-mail circulated to all Brown Rudnick attorneys alerting all professionals at the Firm to identify any connections with the Case Parties. As part of this circulation, the recipients were also requested to identify: (i) any

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connections to the United States Trustee or any person employed in that office, and (ii) their direct holding of any claims against or interests in the Debtors.

18. A copy of the results of Brown Rudnick's Connections Check is attached hereto as Exhibit "4."

19. To the best of my knowledge, after diligent inquiry, neither the Firm, any member of the Firm, nor any attorney associated with or employed by the Firm has any "connection" (as such term is used in Bankruptcy Rule 2014(a)) with the Debtors herein, principals of the Debtors, insiders, the Debtors' creditors, any other party or parties-in-interest herein, and their respective attorneys and accountants or any person employed in the office of the United States Trustee, except to the extent set forth on Exhibit "4." Notwithstanding any "connection" set forth on Exhibit "4," and except as set forth herein, to the best of my knowledge, any "connection" of the Firm to the identified entities are limited to matters unrelated to the Debtors.

20. The Firm has been involved in a number of unrelated cases with various professional involved in this case, both in adverse and non-adverse roles.

21. Moreover, the Firm has a well-known reorganization and restructuring practice which encompasses the representation of many investors, financial institutions and other person or entities, some of which may become creditors or parties-in-interest, including, without limitation, potential acquirers of the Debtors' assets in the Bankruptcy Cases. Furthermore, as part of its practice, the Firm appears in cases, proceedings and transactions involving numerous attorneys, accountants and financial advisors, some of which may represent the Debtors, creditors, or parties-in-interest, or themselves be creditors or parties-in-interest in these Bankruptcy Cases. The Firm has not and will not represent any of these creditors, investors, potential acquirers, parties-in-interests, attorneys, financial advisors, accountants, or any other entity in connection with the Bankruptcy Cases.

22. The Firm may be adverse to the governmental agencies in other unrelated bankruptcy matters as described in Exhibit "4" (the "Connections List"). The Firm has not, does not, and will not represent any of those entities in matters related to the Bankruptcy Cases.

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23. The Firm will file appropriate supplemental disclosure(s) with the Court to the extent that additional information concerning any connections is developed.

24. To the best of my knowledge, the Firm: (a) is not a creditor, equity security holder or insider of the Debtors as that term is defined in applicable provisions of the Bankruptcy Code; (b) is not nor was it an investment banker for any outstanding security of the Debtors and has not been within three (3) years before the date of the filing of the Petitions herein, an investment banker for a security of the Debtors, or an attorney for such an investment banker in connection with the offer, sale or issuance of any security of the Debtors; and (c) is not a director, officer, or employee of the Debtors or of any investment banker for any security of the Debtors within two (2) years before the date of the filing of the Petitions herein.

25. The Firm neither holds nor represents any interest materially adverse to the interest of the Bankruptcy Estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or an investment banker for any security of the Debtors, or for any other reason.

26. To the best of my knowledge, the Firm does not have any connection with the Debtors, its significant creditors and other significant parties in interest, their attorneys, or to a judge of this Court or the Office of the United States Trustee for Region 17. If in the future, the Firm discovers material facts or relationships that it deems require disclosure, it will provide the Court with supplemental disclosure. Upon discovery of any fact that may create an actual or potential conflict or that bears upon the Firm's continued disinterestedness, the Firm will give notice to those parties that received the original notice to employ the Firm as counsel and parties requesting special notice. The notice will outline the facts giving rise to the Firm's potential conflict of interest. At such time, parties in interest will be given 14 (fourteen) days to object to the Firm's continued representation of the Trustee.

27. Notwithstanding the above, I believe that the Firm is a disinterested person, and does not hold or represent an interest adverse to the Debtors' estates with respect to the matters for which the Firm is to be employed, as required by Bankruptcy Code Section 328(c).

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28. After conducting or supervising the investigation described in Paragraphs 16 through 18 above, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, except that I declare that Paragraphs 19 through 27 are stated on information and belief.

Executed on February 2, 2015, at Irvine, California.

CATHRINE M. CASTALDI

EXHIBIT "1"

BROWNRUDNICK

CATHRINE M. CASTALDI
ccastaldi@brownrudnick.com

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Seventh Floor
Irvine
California
92612
tel 949.752.7100
fax 949.252.1514

January 30, 2015

VIA EMAIL

Ms. Kavita Gupta
Chapter 7 Trustee for the Bankruptcy Estate
of Gabriel Technologies
Gupta Ferrer LLP
1300 Bristol Street North, Suite 100
Newport Beach, CA 92660

brownrudnick.com brownrudnick.com

RE: Confirmation of Engagement

Dear Ms. Gupta:

We are very pleased that you, the Chapter 7 Trustee (the "Trustee," "you." or "Client") for the Bankruptcy Estates (the "Bankruptcy Estates") of Gabriel Technologies Corporation and Trace Technologies, LLC (collectively, the "Debtors") in that certain jointly administered bankruptcy proceeding (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California, San Francisco Division (the "Bankruptcy Court"), jointly administered under Case No. 13-30340-DM, have engaged, subject to you accepting this agreement and Court approval of such engagement in the Bankruptcy Case, Brown Rudnick LLP ("Brown Rudnick," "us," "we," "our," or the "Firm").

Enclosed please find the Client Engagement Terms (the "Terms"), which supplement this letter and include additional information setting forth the terms on which the Firm will provide legal services, the scope of such services, billing and payment arrangements, the Firm's relationship with its clients, and other matters (this letter, together with the Terms, is the "Engagement Agreement"). Please carefully review the Engagement Agreement. Please note that to the extent that the Terms conflict with this letter, than the letter will control, and that to the extent that the Engagement Agreement is in any way inconsistent with the Title 11 of the United States Bankruptcy Code (the "Code") or the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Northern District of California (collectively, the "Rules"), then the Code and Rules will control. I am of course available to answer any questions you may have regarding the engagement or the terms and conditions.

Scope of Engagement.

We have agreed to represent you as of January 13, 2015, in connection with investigating, evaluating and negotiating or lltigating claims held by the Bankruptcy Estates against Hughes, Hubbard & Reed, LLP ("Hughes")and Wang, Hartmann Gibb & Caulley ("WHGC"), subject to you accepting this Engagement Agreement, and the approval of our employment by the Bankruptcy Court. We have also agreed to investigate, evaluate and negotiate claims held by the Bankruptcy Estates against the Debtors' directors and officers, and will litigate such claims, upon mutual agreement by the Firm and the Trustee to be reflected in a separate engagement agreement, and subject to additional Court approval. Except as expressly agreed to herein, our representation of you in this matter will be limited to the final disposition of this matter, whether by trial, judgment, settlement or other final disposition, by the court, agency or other administrative body where it is initially pending and shall not include any appeals therefrom to any other court, post-trial motions, enforcement of judgment activities or any similar actions except as otherwise agreed by you and the Firm in a subsequent writing or as set forth in this Engagement Agreement.

Primary Responsibility/Staffing.

The undersigned and Joel S. Miliband shall be primarily responsible for the engagement and may be assisted by other Brown Rudnick colleagues and such other Brown Rudnick attorneys, paralegals, and staff specialists, as may be necessary and advisable.

Fees and Expenses.

The Trustee has not paid the Firm a monetary retainer and will not pay the Firm on an hourly basis. Instead, the Trustee will pay the Firm on a contingency fee basis. You have agreed that the Firm will be paid out of any recovery, settlement, arbitration award, verdict or any other legal vehicle ("Award") related to the scope of this Engagement Agreement 1) 25% of the gross amount of any Award received before the Firm files any legal proceeding; 2) thirty percent (30%) of the gross amount of any Award after the Firm files any legal proceeding, or 3) 40% of the gross amount of any Award occurring within forty-five (45) days of the date set for trial or after verdict.

In addition to the contingency fees for services, the Trustee will pay, and reimburse the Firm for its actual and necessary out of pocket costs and expenses, including experts, incurred in connection with the engagement, which is subject to approval of the Bankruptcy Court in the Bankruptcy Case, and will be sought by periodic applications to the Court pursuant to Sections 330(a)(1)(b) and 331 of the Bankruptcy Code.

It is possible that you may have insurance policies relating to the matter that is the subject of our engagement. You should carefully check the insurance policies the Debtors may have purchased and, if coverage may be available, you should provide notice to all insurers

that may provide such coverage as soon as possible. Although we will be pleased to assist you in assessing the potential for coverage under any policies the Debtors may have, our engagement will not include advising you with respect to the existence or availability of insurance coverage for matters within the scope of our engagement unless you supply us with copies of such insurance policies and expressly request our advice on the potential coverage available under such policies.

Conflicts of Interest.

Our ability to represent any and all of our clients is governed by what are commonly called Rules of Professional Conduct, which include but are not limited to rules regarding conflicts of interest between any client of an attorney or law firm and their existing and former clients. The Firm has advised the Trustee that it does not hold or represent an interest adverse to the Bankruptcy Estates under Section 327 of the Bankruptcy Code. This means that, subject to the limits described in the Terms and those imposed by the Bankruptcy Code and the Rules , the Firm may represent another client in certain matters in which its interests are, will be, or have been adverse to your interests. As set forth in the Terms, the Firm would in any such matter protect the confidentiality of all information that you have shared with us.

Communication

We will keep you apprised of significant developments in the course of the engagement and will obtain your direction on critical issues. While we will endeavor to consult with you about the Firm's work on an ongoing basis, if at any point you wish to discuss any issues or to clarify the legal advice we have provided you, please call upon us.

Governing Law

The Engagement Agreement shall be governed by and construed in accordance with the laws of the State of California (the "Specified State") without giving effect to its choice of law provisions that would result in the application of the laws of a different jurisdiction, provided that our obligations to you shall also be subject to any applicable professional rules or codes of conduct applicable to the provision of our services to you, except to the extent the applicability of such provisions is permitted to be waived thereby and is waived by you.

Acknowledgement.

If you have any questions regarding the Engagement Agreement or any aspects of the Firm's representation of you, please do not hesitate to contact me. Your instructing us or continuing to instruct us on this matter will constitute your full acceptance of the terms set out in this Engagement Agreement whether or not you sign the Engagement Agreement, but we do ask that you sign, date, and return to me the enclosed copy of this Engagement Agreement as additional confirmation that it correctly reflects the understanding between you and the Firm. We look forward to representing you and are pleased that you have chosen for us to do so.

Sincerely

BROWN RUDNICK LLP

Cathrine M. Castaldi

CATHRINE M. CASTALDI

Consented and Agreed to

(Subject to Bankruptcy Court Approval):

Kavita Gupta

KAVITA GUPTA
Chapter 7 Trustee for the
Bankruptcy Estates of
Gabriel Technologies Corporation and
Trace Technologies, LLC

Dated: February 2, 2015

CMC:tl

BROWN RUDNICK LLP

Client Engagement Terms

We are very pleased that you have engaged the Firm. These Client Engagement Terms (the "Terms"), supplement the letter to which they are attached (the "Engagement Letter"). Terms defined in the Engagement Letter shall have the same meanings when used in these Terms. The Engagement Letter, together with these Terms, is a contract for our engagement and comprise the "Engagement Agreement").

We are of course available to answer any questions you may have regarding the engagement or the Engagement Agreement.

Welcome to Brown Rudnick

Brown Rudnick is a limited liability partnership organized under the laws of the Commonwealth of Massachusetts, which may, when necessary to provide services to you under this Engagement Agreement, collaborate and share resources and information with its subsidiaries or affiliates (the "Brown Rudnick Affiliates"). You understand and agree that such information may include your confidential or proprietary information and that the partners and employees of Brown Rudnick Affiliates may render services to you, whether or not they are identified as such on Brown Rudnick's invoices, all of which shall be governed by the Engagement Agreement. For purposes of the conflicts of interests and professional ethics rules described herein, each of Brown Rudnick and the Brown Rudnick Affiliates, in their sole discretion, may elect to treat the other's clients as its own clients.

The Engagement

The Firm's engagement to represent you is limited to the matter(s) described in our Engagement Letter and to any additional matters for which the Firm expressly agrees to provide legal representation. In the event we provide services beyond the original scope or for a separate matter(s), this Engagement Agreement and our then prevailing standard terms and conditions, hourly rates, and policies shall automatically govern unless otherwise agreed.

With respect to the legal services provided pursuant to the Engagement Agreement, the Firm does not represent anyone other than the identified Client, and no attorney-client relationship shall exist between the Firm and any other person or entity, including, without limitation, any affiliates, parents and subsidiaries, shareholders, bondholders, partners, members, managers, principals, agents, beneficiaries, clients, customers, directors, officers, or employees not specifically identified as the Client. However, in the event that the Firm is instructed by an affiliate of the Client to represent it, or is, notwithstanding the foregoing sentence or anything else herein to the contrary, at any time or from time *deemed* to represent an affiliate of the Client, the terms of this Engagement Agreement shall be deemed to apply to such affiliate as if it were also the Client at all times during and following such representation or deemed representation (including prior to a court decision deeming such affiliate to have been represented by the Firm), and such representation or deemed representation shall constitute such affiliate's full acceptance, as an additional Client, of the terms set out in this Engagement Agreement, including, without limitation, the waivers of conflicts of interest set forth herein, effective as of and following the commencement of such representation or deemed representation.

You acknowledge that the Firm has not provided you with legal advice concerning the terms and conditions of our Engagement Agreement.

Charges for Legal Services

A. Legal Fees and Disbursements

Fees for our services and charges for our costs and expenses will be incurred and be payable by you in accordance with these Terms and the "Staffing, Fees, and Expenses" provisions of the Engagement Letter.

Currently, our hourly rates for partners/counsel vary from $700 to $1,240, for associates from $415 to $730, and for paralegals and other staff from $285 to $345. These hourly rates are subject to change on a periodic basis, usually in August of each year, subject to applicable ethical requirements regarding notices of such changes.

We may provide you with an estimate of our fees and disbursements that you may incur, based on our best judgment. Such estimates, however, are by their nature inexact and are not intended to be binding upon the Firm.

B. Payment/Questions

Payment should be made by you in the full amount of our statement and you will be responsible also for any withholding tax or other deduction that may be chargeable to you by any relevant taxing authorities or by a governmental entity. If you have any questions about any statement that we submit, you should promptly contact the lawyer responsible for your engagement so that we may understand and address your concerns promptly.

C. Third Party Payment Responsibility

If a third party (including, without limitation, an insurer or affiliate) undertakes to pay any portion of the Firm's bills, 1) you will remain responsible for payment of any amounts billed by the Firm and not paid by that third party, 2) you hereby consent to the application of those funds to the outstanding balance of your account with the Firm and waive any right you might otherwise have to direct us to pay or apply those funds in any other fashion, and 3) to the extent any such third party makes payment to us on your behalf accompanied by directions as to what portion of outstanding fees and expenses are to be covered by such payment, you hereby consent to us adhering to those directions and waive any right you might otherwise have to direct us to pay or apply those funds in any other fashion. Such payment shall not create an attorney-client relationship between Brown Rudnick and the payor. If you are awarded legal fees or costs by a court or other party, you will remain responsible for payment of the Firm's billed fees and other charges, even if the award to you is less than the amounts we have billed you or that you cannot collect all or part of the award for any reason. Where we have agreed to represent multiple clients in a matter, each client will be jointly and severally responsible for payment of the Firm's statements.

Insurance Coverage

It is possible that you may have insurance policies relating to the matter that is the subject of our engagement. You should carefully check the insurance policies you have purchased and, if coverage may be available, you should provide notice to all insurers that may provide such coverage as soon as possible. Although we will be pleased to assist you in assessing the potential for coverage under any policies you may have, our engagement will not include advising you with respect to the existence or availability of insurance coverage for matters within the scope of our engagement unless you supply us with copies of your insurance policies and expressly request our advice on the potential coverage available under such policies.

Termination

You may, of course, terminate our services at any time. Your termination of our services will not affect your responsibility to pay for billed and unbilled legal services rendered or other charges incurred as of the date of termination and, where appropriate, for such expenses as we may incur in effecting an orderly transition to successor lawyers of your choice.

Subject to ethical rules by which we are bound, we also reserve the right to suspend our services or withdraw from the engagement described in this Engagement Agreement at any time, but barring unusual circumstances we will discuss such suspension or withdrawal with you before doing so and expect to do so only if there are good reasons for such withdrawal, such as non-payment of our statements on a timely basis, significant differences between our professional judgment and your judgment, the existence of any facts or circumstances that would render the Firm's continuing representation of you unlawful or unethical, or any other concerns that may arise under the ethical rules by which we are bound. The obligations of the Firm under this Engagement Agreement are and will be subject to court orders, statutes, laws, rules, and regulations governing Client's legal rights and Client authorizes the Firm to take whatever action is necessary to comply with the requirements of such authorities.

Unless it is previously terminated, our representation of you, and our lawyer-client relationship with you, will be deemed to have been terminated upon the conclusion of our services.

Upon any termination of our representation of you, you agree to sign a substitution or withdrawal of counsel and/or such other documents as may be reasonably necessary to effect the Firm's termination of our lawyer-client relationship, including the Firm's withdrawal of its prior appearance in any court or other litigated proceeding.

After the conclusion or termination of our representation of you as described in the Engagement Agreement, changes in relevant laws, regulations, or decisional authorities may affect your rights and obligations. Unless you engage the Firm to provide future services and to advise you with respect to any issues that may arise in the future as a result of such changes, we will have no continuing obligation to advise you with respect to future legal developments.

Communication

We expect that you will cooperate with us and will fully and accurately disclose to us all facts and documents that may be relevant to our representation of you or that we may otherwise request. For instance, you should be reasonably available to attend meetings, discovery proceedings, conferences, and other proceedings.

You authorize and direct us to take all actions which we deem advisable on your behalf in our representation of you except those specific decisions, if any, set forth in the Engagement Letter which must be made by you. We will notify you of significant developments and consult with you in advance of any significant decisions.

We will use our professional judgment and efforts in representing you; however, we have given no assurance to you regarding the outcome. Any statements concerning our representation of you or the results that might be anticipated made by us are merely expressions of our opinion as attorneys, limited by the information known to us at the time and are not to be construed as promises or guaranties of any particular results.

The Firm can provide communications in various modes, depending upon your requirements. These may be accessed from mail accounts on the Internet and other electronic networks. These communication services are used with your understanding that while the Firm will use appropriate measures to protect client confidentiality, they may be subject to security risks. Absent special arrangements, we do not employ encryption technologies in our electronic communications. Should you not wish the Firm to use one or more of the communication methods described above, please advise us of such in writing. We will use the communication services you specify.

Confidentiality

A. Confidentiality and Disclosure

We owe a duty of confidentiality to all our clients and we will protect your confidential information accordingly. Similarly, we are not required to disclose to you, or use on your behalf, any confidential documents or information in our possession.

B. Disclosure to Certain Third Parties

You agree that we may, when required by our insurers, auditors, or other advisers, provide details to them of any matter or matters on which we have represented you.

C. Data Protection

Any information, including personal data, that the Firm collects may be controlled, stored and processed in, and transferred among, any of our offices and with the Brown Rudnick Affiliates and with such contractors as we engage to assist us in our practice, and may be transferred to and through any country, including countries within or outside the European Economic Area, that may not have privacy (data protection) legislation and regulations comparable to the laws of the country in which you reside. The location of our offices and of such contractors may change from time to time, and we may acquire offices and engage contractors in other countries at any time. In engaging the Firm, you expressly consent to all such control, storage, processing, and transfers.

Document Retention

At your request, we will return to you, your original hard copy documents and property (your "client file"). Subject to applicable rules of ethics by which we are bound, we may condition delivery of your client file upon our receipt of payment for outstanding fees and other charges. We may provide your client file in original format or an electronic format on a CD, DVD, or other medium. Should you decide not to request or accept any portion of your client file at the conclusion or termination of our representation of you, you authorize us to destroy such portion of your client file at our discretion and without further notice to you, subject to any applicable ethics rules by which we are bound.

You agree that our drafts of documents, notes, internal working papers, internal e-mail and electronic databases and other attorney work product shall be and remain the property of the Firm and shall not, except in our sole and absolute discretion or as otherwise required by the ethical rules by which we are bound, be considered part of your client file.

The Firm retains the right to make copies of your client file, at our expense, for our own information and retention purposes.

Anti-Money Laundering Laws

Numerous countries have enacted Anti-Money Laundering ("AML") laws. If the Firm's lawyers are engaged to assist you in matters within the scope of our engagement that become subject to AML requirements, it will be necessary to comply with the applicable AML laws. In connection therewith, we or our lawyers may be required to obtain additional, specific evidence of client identity from you.

Governing Law and Disputes

This Engagement Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts without giving effect to its choice of law provisions that would result in the application of the laws of a different jurisdiction, provided that our obligations to you shall also be subject to any applicable professional rules or codes of conduct applicable to the provision of our services to you, except to the extent the applicability of such provisions is permitted to be waived thereby and is waived by you.

A. Resolving Problems and Disputes

If you have any complaints or concerns about our work for you, please raise these in the first instance with the lawyer responsible for your engagement or with the Firm's Chief Executive Officer (Joseph F. Ryan: 617-856-8569) or Chief Legal Officer (Joel S. Miliband: 949-752-7100). We will investigate your complaint promptly and carefully and do what we reasonably can to resolve the difficulties to your satisfaction.

B. General

Except in the event of withdrawal as provided in the paragraph below, should any dispute arise in connection with our representation of you or in connection with any other matter arising under this Engagement Agreement, you and we both agree to seek to resolve the dispute amicably, including, if appropriate, utilization of mediation or other methods of alternative dispute resolution. If the dispute cannot be resolved amicably, you and we both agree that any action or proceeding relating to or arising out of the dispute will be exclusively brought in a state or federal court located in the Commonwealth of Massachusetts; and you and we each agree that any such court has, and may exercise, personal jurisdiction over each of you and us in any such action.

C. New York Fee Dispute Process

If any of our New York licensed lawyers work on this matter and if a material portion of the legal services we provide to you takes place in New York, you may have an option to invoke arbitration should a fee dispute arise between you and us during or at the conclusion of this engagement. Specifically, in any civil matter where the fee dispute involves a sum of up to $50,000, you may have a right to compel resolution by binding arbitration. In addition, whether or not binding arbitration is available, both you and we are encouraged to seek resolution of lawyer-client disputes, including fee disputes, through mediation, and the New York Courts and Bar have established a program for mediation of such disputes by an impartial mediator. In the event that any fee dispute should arise in this engagement which is not promptly and satisfactorily resolved between us, we shall furnish you with further details concerning the procedures and effects of arbitration and mediation, so that you can make an informed decision as to how to proceed in the circumstances.

D. California Dispute Process

If any of our California licensed lawyers work on this matter, or if you are a California resident, you may have a right to invoke arbitration should a fee dispute arise between you and us during or at the conclusion of this engagement, under the California Mandatory Fee Arbitration Program (Business & Professions Code §§ 6200 et seq.).

Limitation of Representation; Client Responsibilities

The Firm has no obligation to provide legal services until of the Firm is satisfied that you have accepted the Engagement Agreement and paid any initial retainer called for in the Engagement Letter.

Except as expressly agreed to in the Engagement Letter, our representation of you in any litigation matter will be limited to the final disposition of the matter described therein, whether by trial, judgment, settlement, or other final disposition, by the court, agency, or other administrative body where it is initially pending and shall not include any appeals therefrom to any other court, agency, or administrative body. Should we agree to represent you in an appeal, the terms and conditions of that representation shall be set forth in a separate Engagement Agreement.

Our services will not include advice on tax related issues or the tax implications of any transaction or course of action unless (and then only to the extent that) this is expressly agreed at the commencement, or during the course, of a matter.

Publicity

We are often asked to provide examples of our relevant experience in certain fields of work, for use, for example, in Brown Rudnick's publicity material. Unless you advise to the contrary, we will assume that we can refer to the fact that we act for you, and may describe in general terms the nature of the work. In the event that we wish to publicize any further details, we would first seek your express authority to do so.

Severance of Terms

If all or any part of the Engagement Agreement is or becomes illegal, invalid, or unenforceable in any respect, the remainder will remain valid and enforceable.

No Third Party Rights

No provision of the Engagement Agreement is intended to be enforceable by any third party. Accordingly, no third party shall have any right to enforce or rely on any provision of the Engagement Agreement.

Integration Clause; Inconsistencies

This Engagement Agreement supersedes any earlier terms of business we may have agreed with you and, in the absence of express agreement to the contrary, will apply to the services referred to in any Engagement Letter accompanying these Terms and all subsequent legal services we provide to you. In the event of any inconsistency between these Terms and the Engagement Letter, the Engagement Letter shall prevail.

You acknowledge that the terms of this Engagement Agreement govern the relationship between the Firm and the Client, notwithstanding any terms of any outside counsel guidelines or the like that you may have sent or send to us from time to time, except to the extent that we may otherwise expressly agree in writing. To the extent that we agree to the applicability of any such guidelines, and the terms of such guidelines and the Engagement Agreement materially conflict, the Engagement Agreement shall control, except to the extent that we may otherwise expressly agree in writing.

Existing and Future Conflicts Waiver

Our ability to represent any and all of our clients is governed by what are commonly called Rules of Professional Conduct, which include but are not limited to rules regarding conflicts of interest between multiple clients of an attorney or law firm and their existing and former clients (collectively, "the Conflicts Rules").

The nature and scope of our work for other clients may give rise to conflicts at this time or in the future. The purpose of this section of the Engagement Agreement is to explain how we propose to resolve existing or future conflicts issues so that you can decide whether or not to be represented by the Firm. In other words, the purpose of this section of the Engagement Agreement is to seek a waiver of existing and future conflicts, but to do so subject to the conditions and limitations noted herein.

The Firm seeks a waiver only for work that is entirely factually and legally unrelated to the matters on which we represent you (the "Matters"). Thus the Firm **does not** request a waiver that would allow it:

- At any time, to attack the work that the Firm performs for you in the Matters;
- At any time, to disclose or use adversely to you any confidential Client information we obtain in the course of representing you in the Matters;
- For so long as the Firm continues to represent you, to refrain from any requirements under applicable Conflicts Rules to screen the lawyers who work for you from any lawyers who may work on matters adverse to you, and vice versa;
- For so long as the Firm continues to represent you, to sue you; or
- For so long as Brown Rudnick represents you, to allege criminal or fraudulent conduct by you.

Outside of these limitations, the Firm is and will remain free to represent other clients adverse to you. In other words, we may represent other clients in negotiations, business transactions, litigation (unless you are named as a party in a litigation in which we represent another client that is suing you in such litigation), alternative dispute resolution, administrative proceedings, interpleader proceedings, bankruptcy and other insolvency proceedings, and discovery and discovery disputes, including, without limitation, subpoenas, document requests, and depositions, class actions (unless you are named as a party in a class action in which we represent another client that is suing you), or other legal matters even if those matters are adverse to you or if those clients are competitors, including, without limitation, with respect to advice relating to intellectual property strategy, due diligence, licensing and development agreements, joint ventures, and intellectual property protection matters, including, without limitation, trademarks, patents, and copyrights. For example, Brown Rudnick shall be permitted to represent other parties in transactions, where you are not represented by Brown Rudnick, or in an interpleader, bankruptcy, or other insolvency proceeding, including in adversary proceedings thereunder, such as a debtor, other creditors or creditor groups or an Official Committee of Unsecured Creditors, including, but not limited to, in connection with a matter in which you are a party in interest. Further, if you are or become adverse to another client of the Firm in any matter, whether or not we represent you in such matter, the Firm will also remain free to represent the Firm's other client in other matters, without regard to whether the matter in which you are adverse to the Firm's other client involves negotiations, business transactions, litigation, alternative dispute resolution, administrative proceedings, interpleader proceedings, bankruptcy and other insolvency proceedings, discovery and discovery disputes, subpoenas, document requests, depositions, class actions, or other legal matters.

The Firm represents other clients to whom the Firm does not provide legal services, such as its government relations clients, and the Conflicts Rules do not apply to such services. You understand and agree that the Firm may provide non-legal services to such other clients in matters that might be directly adverse to you or your interests.

The Firm regularly represents companies in bid protest actions before the U.S. Government Accountability Office ("GAO"), state and federal agencies, and the U.S. Court of Federal Claims ("CFC"). Those actions are filed against contract award and selection decisions by agencies or in support of those decisions. You agree that the Firm may represent any protester or intervenor in any GAO, CFC, or state actions, even where you or a company affiliated with you is a party to such actions as an awardee or intervenor.

Although unlikely, it may be necessary in the course of your representation for our lawyers to analyze or address their professional duties or responsibilities or those of the Firm, and to consult with the Firm's general counsel or other lawyers in doing so. To the extent we are addressing our duties, obligations or responsibilities to you in those consultations, it is possible that a conflict of interest might be deemed to exist as between our lawyers or the Firm and you. As a condition of this engagement, you consent to any conflict of interest that might be deemed to arise out of any such consultations. You further agree that these consultations are protected from disclosure by the Firm's attorney-client privilege and that you will not seek to discover or inquire into them. Of course, nothing in the foregoing shall diminish or otherwise affect our obligation to keep you informed of material developments in your representation, including any conclusions arising out of such consultations to the extent that they affect your interests.

In addition to our representation of business and not-for-profit entities as well as individuals, we also regularly serve as legal counsel to lawyers and law firms. From time to time, we engage other lawyers and law firms to represent us. As a result, opposing lawyers in a matter may be a lawyer or law firm that we represent now or may represent in the future. Likewise, opposing lawyers in a matter may represent us now or in the future. Further, we have professional and personal relationships with many other lawyers, often because of our participation in professional organizations. Collectively, these situations are common in the legal field. We believe that these relationships with other lawyers will not adversely affect our ability to represent you.

We have conducted a search of our Firm's conflicts database. We have disclosed to you any ethical conflicts of interest that existed at such time, as defined by the applicable rules of professional conduct, other than those to which you have consented herein. You agree that such disclosed conflicts, if any, have been resolved to your satisfaction.

Although the terms of this waiver and consent shall last indefinitely, you may revoke this waiver and consent at any time. You agree, however, that any revocation will not affect or relate to any matters undertaken by the Firm for you or any other clients prior to receipt of written notice of revocation, and that, to the extent permitted by any applicable rules of professional conduct, you consent to our withdrawal from any of your matters if withdrawal is necessary for us to continue representing other clients. If the Firm does withdraw from a matter, however, it will assist you in transferring the matter to other counsel of your choice and will not bill you for legal fees, expenses, or other charges arising from the need to assist successor counsel in coming up to speed.

As you know, we have discussed this conflicts waiver and its potential implications with you by phone or in person, and we strongly urge you not to accept this Engagement Agreement if you have any unanswered or unaddressed reservations or concerns. Any time a client makes a decision to waive future conflicts of interest, there are questions it should address, including:

- Is there a material risk of adverse disclosure or use of confidential client information?

- Is there a material risk that the law firm will be less zealous or eager when representing the client in the applicable matter because of other adverse representation?

- Is the client ready, willing, and able to live by its commitments in the future?

As to the first two questions, we believe that any risk to you is minimal to nonexistent in light of the protections and limitations contained in this letter. As to the final question, that is necessarily your choice and not ours. Although we are certainly willing to discuss potential amendments to this waiver that you would like us to consider, you should know that without a mutually acceptable written waiver, we will be unable to represent you.

You have advised us that this waiver will be treated as an express exception to any of your general policies against granting waivers of conflicts of interest, provided that it is limited to the terms described in this letter for our representation of you in connection with the Matters, and that you have obtained any requisite internal approvals for this exception.

Your acceptance of the Engagement Agreement indicates to us that you find these conditions acceptable and agree that our representing you in these matters will not prevent or disqualify us from representing clients adverse to you in other matters and that you consent in advance to our undertaking such adverse representations. If you do not accept these terms, please let us know.

BR

BROWN RUDNICK LLP *Schedule of Disbursement Charges*	
TYPE	RATE
Photocopying or Laser Printing or Scanned Copies Oversized/Color Copies or Color Laser Printing	20¢ per page 20¢ per page
Telecopy	$2.00 per page
Federal Express	Actual Cost
Imaging Costs	Actual Cost
Mileage Allowances	56.5¢ per mile
Outgoing Long Distance Telephone	34¢ per minute
Lexis/Westlaw or other document retrieval	Usage Charge as assessed by Service Provider[1]
Messenger Services	Actual Cost
Postage	Actual Cost
Taxi Services	Actual Cost
Supplies	Actual Cost
Food Services	Actual Cost
Travel Expenses	Actual Cost
Accuroute Scan	20¢ per page

brownrudnick.com

[1] Brown Rudnick may benefit from a different, bulk pricing formula.

EXHIBIT "2"

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JOEL S. MILIBAND

Partner

Litigation & Arbitration;
General Counsel & Chief Legal Officer

Joel S. Miliband is a partner in the Litigation and Arbitration group in California, and the General Counsel and Chief Legal Officer of the Firm. He has a wide range of experience in complex business and commercial litigation, including class actions, contract, financial fraud, corporate and partnership disputes, franchise litigation, real estate and construction, representing individuals, private business organizations, Fortune 500 companies, and governmental entities and agencies. He also represents parties in corporate insolvency matters. Joel has appeared in state and federal trial and appellate courts, as well as alternative dispute resolution forums hearing arbitrations.

REPRESENTATIVE MATTERS

General Litigation

- Successfully represented CEO of international pharmaceutical company in multi-jurisdictional litigation to regain control of the company's international operations.
- Defended and favorably settled claims arising out of a leveraged restructuring and sale transaction brought against the former founder and principal of one of the nation's largest manufacturers of nutraceuticals, by creditors holding $225 million of bond debt acting pursuant to a confirmed chapter 11 liquidating plan of reorganization.
- Successfully represented real estate partnership in litigation over control of a 105-acre mixed-use commercial real estate project including a retail center and nearly 4 million square feet of constructed or entitled office, hotel and residential space.
-

CONTACT

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EDUCATION

University of San Diego, School of Law – J.D., *Magna Cum Laude*, 1977

University of California, Riverside – B.A., *Honors*, 1973

RELATED EXPERIENCE

Bankruptcy & Corporate Restructuring

Litigation & Arbitration

Wage & Hour

- Recovered seven-figure settlement for client after obtaining pre-judgment writ of attachment in a contract claim seeking payment for 1,734,000 gallons of denatured fuel grade ethanol.
- Recovered judgment after trial, affirmed on appeal, for client arising out of damages resulting from defendant's refusal to honor contractual supply obligations to take advantage of price spike in the spot market following Hurricane Katrina.
- In over three years of litigation, successfully defended developer of large shopping center against lender with secured claim in excess of $90 million, allowing developer to ultimately sell the project.
- Recovered $7 million judgment for client after arbitration award based on overpayment of royalty and license fees.

Class Action

- Successfully represented a class of 20,000 California teachers seeking recovery for the diversion of cash in the operation of more than thirty publicly syndicated real estate limited partnerships, achieving a recovery in excess of $20 million.
- Defended and obtained a favorable settlement for two subsidiaries of a Fortune 500 company against claims of fraud and unfair business practices with claims aggregating in excess of $200 million.
- Successfully defended class action brought by enrollee in a tax preparer course on behalf of thousands of putative class members, defeating class certification in the trial court, and obtaining dismissal of the appeal from that denial.
- Successfully defended the largest car auction in the nation against class action brought on behalf of used automobile dealers, obtaining reversal in the appellate court of initial class certification and thereafter defeating class certification in the trial court.
- In a unique class action matter, represented a class of investors with members of the Official Creditors Committee as representative plaintiffs, obtaining a recovery against an attorney for malpractice.

Franchise Cases

- Represented organization of restaurant franchisees in securing contract rights through negotiation, litigation, and ultimately representation in connection with the franchisor's bankruptcy.
- Successfully defended one the nation's largest franchisors with over 10,000 company and franchise owned locations, against a franchisee alleging breach of contract and unfair business practices, obtaining not only a dismissal of all claims, but a monetary judgment in favor of the client as well as injunctive relief enforcing a covenant not to compete.
- Successfully defended nationwide franchisor against contract and fraud claims of franchisee, obtaining dismissal of all claims before trial and

- defending the judgment on appeal.

Bankruptcy and Corporate Restructuring

- Successfully represented non-debtor developer in connection with its interests in 30 real estate debtor entities in litigation with Lehman Bros., who had financed the projects with $2.3 billion before Lehman's collapse in September 2008.
- Represented a water agency incident to its attempt to acquire the assets of a regional water company wholly owned by the debtor in the Landsource Communities Development, LLC bankruptcy.
- Represented a city in connection with securing valuable water rights in over 9,000 acres of real estate wholly owned by a California debtor, subject to secured debt of a lender in its own bankruptcy proceeding in Texas.
- Represented the Official Creditors' Committee in a large real estate investment/development company case and successfully negotiated with the debtor to confirm a 100% plan of reorganization to pay more than $12 million in creditor claims.
- Successfully represented the debtor, a landmark 500-room hotel adjacent to the Convention Center and Disneyland in Anaheim, California, in confirming a plan of reorganization restructuring the hotel's $21 million secured debt.
- Represented the largest creditor in the Del Taco bankruptcy case, and participated as client's representative on the Official Creditors' Committee.

SPEAKING ENGAGEMENTS

- Ernst & Young - 2009 REIT CFO Roundtable (Panel Member) Distressed Real Estate – Problems and Opportunities
- University of California, Riverside, Keynote Speaker - Annual Law Conference (2006)
- Frequent lecturer and speaker on legal ethics and professionalism as well as substantive legal topics

PROFESSIONAL AFFILIATIONS

- Member, California Committee of Bar Examiners (2012-present)
- Member, Judicial Council of California (2008-2011)
- State Bar of California (Vice President 2005, Member, Board of Trustees 2002-2005)
- Association of Business Trial Lawyers; Editor, ABTL Report (OC Chapter) (2002-2003)
- Lawyer Delegate, Ninth Circuit Judicial Conference (1999-2002)
- Orange County Bar Association (President 2000)
- Desert Bar Association (President 1988)

- American Bar Association
- Federal Bar Association
- Master of the Bench, American Inns of Court (Peter M. Elliott Inn)

AWARDS & HONORS

- Recognized by Woodward/White's *The Best Lawyers in America* for Commercial Litigation, Bet-the-Company Cases and Bankruptcy Litigation
- Named in December 2012 *American Lawyer Magazine* as Top Rated Lawyer in Commercial Bankruptcy Creditor-Debtor Rights
- Noted as one of Orange County's top bankruptcy attorneys 2011-2013 by *OC Metro Magazine*

COMMUNITY & BUSINESS MEMBERSHIPS

- Business Forums International (Newport Beach Chapter)
- Association for Corporate Growth (Orange County Chapter)
- Rotary Club (Newport Beach Sunrise)

BAR ADMISSIONS

- California
- Ninth Circuit Court of Appeals
- US District Court for the Southern, Central, Northern, and Eastern Districts of California

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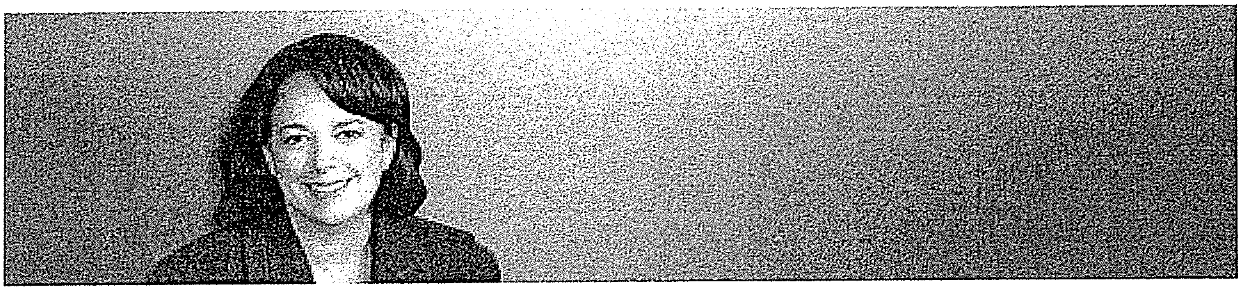

CATHRINE M. CASTALDI

Partner

Bankruptcy & Corporate Restructuring

Cathrine Castaldi is a partner in Brown Rudnick's Bankruptcy & Corporate Restructuring group in California. Cathrine concentrates her practice in the areas of bankruptcy, insolvency, reorganization and commercial litigation. She has represented chapter 11 debtors, equity security holders, secured and unsecured creditors, trustees and committees in connection with bankruptcy cases, foreclosure actions, adversary proceedings and related commercial litigation.

Her experience in chapter 11 cases involves representation of debtors from the inception of the case to matters involving plan confirmation and related issues, DIP financing arrangements, cash collateral disputes, valuation issues and litigation.

Cathrine also represents individuals and middle market businesses in litigation matters incident to bankruptcy or out-of-court restructuring, including fraudulent conveyance and preference litigation.

REPRESENTATIVE MATTERS

- Representation of the Official Committee of Unsecured Creditors of ClearEdge Power, a venture capital-funded fuel cell company, in its Chapter 11 case in the Northern District of California.
- Representation of trustee in Chapter 11 proceeding pending in the Central District of California, resulting in a substantive consolidation of a non-debtor entity and the negotiation and execution of an asset sale involving an operating oil company.
- Representation of Chapter 11 debtor in reorganization of oil and gas company and related real property interests in the Central District of

CONTACT

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EDUCATION

University of San Diego, School of Law – J.D., 1991

University of California, Los Angeles – B.A., 1987

RELATED EXPERIENCE

Bankruptcy & Corporate Restructuring

Litigation & Arbitration

- California.
- Representation of Official Committee of Equity Security Holders in confirming plan of reorganization for debt collection agency and replacing existing board of directors with elected equity committee representatives.
- Representation of Chapter 7 trustees as general and special counsel.
- Representation of real estate developers and other high net worth individuals in connection with defense of guarantee claims.
- Represenation of publicly traded companies as creditors in multiple Chapter 11 and Chapter 7 proceedings.

SPEAKING ENGAGEMENTS

- Panelist, Chief Bankruptcy Judge's Meeting, Ninth Circuit
- Panelist, Orange County Bankruptcy Forum
- Panelist, Orange County Bar Association
- Panelist, Federal Bar Association of Los Angeles

PROFESSIONAL AFFILIATIONS

- Board of Directors, Brown Rudnick Center for the Public Interest

COMMUNITY INVOLVEMENT

- Past President, Orange County Bar Association
- Past Chair, Commercial Law & Bankruptcy Section, Orange County Bar Association
- Ninth Circuit Judicial Conference, Lawyer Representative
- Bench Bar Coalition, State Bar of California
- Volunteer, Public Law Center
- Member, Federal Bar Association
- Member, California Bankruptcy Forum
- Member, Orange County Bankruptcy Forum

BAR ADMISSIONS

- California
- Various United States District Courts and Bankruptcy Courts in California
- Ninth Circuit Court of Appeals

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EXHIBIT "3"

EXHIBIT "3"

Case Parties

Entity Name	Relationship to Debtor
Brian Gay	20 Largest
Craig Bardsley	20 Largest
Craig Bardsley and Dawn Berkvam	20 Largest
Dan Robinson	20 Largest
DVQLLC	20 Largest
Gary D. Elliston	20 Largest
Kelly Fegen	20 Largest
L. Mills Tuttle and Ann S Tuttle	20 Largest
Louis Rotella III	20 Largest
Louis Rotella Jr.	20 Largest
Meridian Investors	20 Largest
Paul E Hamilton	20 Largest
Qualcomm Incorporated	20 Largest
R C Buford 1997 Rev. Trust	20 Largest
Robert F Vickers	20 Largest
Robert Lamse c/o Tails Advisors	20 Largest
Sterling Trust Company fbo Annette Justice IRA	20 Largest
Ted Tryba	20 Largest
The RC Buford Revocable Trust	20 Largest
John Hall and Rosemary Williams	20 Largest
Vincent M. Chinn CPA Inc.	Accounting Services
Chapin Fitzgerald LLP	Agreement for Legal Services
Welch Law Firm, P.C.	Agreement for Legal Services
Kavita Gupta	Chapter 7 Trustee
Hughes, Hubbard & Reed LLP	Charging Lien

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EXHIBIT "3"

Case Parties

Entity Name	Relationship to Debtor
UHY Advisors	Computer Storatge Services
Pachulski Stang Ziehl and Jones	Counsel to OCUC
Dale E Short	Creditor
George Tingo, Jr.	Creditor and Former President, Chief Executive Officer and Chairman of the Board of Gabriel Technologies
Elkin Jones	D&O Insurance Policy
Meyers Law Group PC	Debtors' Counsel
Jerry Suess	Director of Gabriel Technologies
Mark Bandsuch	Director of Gabriel Technologies
Tom Alesio	Director of Gabriel Technologies
Keith Feilmeier	Former Chief Executive Officer and Chairman of the Board
Thomas Joseph O'Brien	Former Chief Executive Officer of Gabriel Technologies
Darius Anderson	Former Director of Gabriel Technologies
Dennis Blackman	Former Director of Gabriel Technologies
Frank Forbes	Former Director of Gabriel Technologies
Roy Breeling	Former Director of Gabriel Technologies
Steven E. Campisi	Former Director of Gabriel Technologies
Robert E. Gillum, Jr.	Former President, CEO and Secretary of Gabriel Technologies
California State Board of Equalization	Governmental Agency
Delaware Division of Corporations	Governmental Agency
Franchise Tax Board	Governmental Agency
Internal Revenue Service	Governmental Agency
Securities & Exchange Commission	Governmental Agency
David Noddle	Insurance Services
First Insurance Funding Corp	Insurance Services
Noddle Surety & Insurance Services, Inc.	Insurance Services
Byron G. Nelson	Interim Chief Executive Officer of Gabriel Technologies
267 Green Street LLC	Landlord
Allen Angus PE	Legal Services
Bradley H Mindlin c/o Mindlin Companies	Legal Services
Broidy Capital Management c/o Mindlin Companies	Legal Services

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EXHIBIT "3"

Case Parties

Entity Name	Relationship to Debtor
Corporation Service Company	Legal Services
Jeffrey S Karr Cooley Godward	Legal Services
Larry E. Welch, Jr.	Legal Services
TRL Consulting	Legal Services
Troy Gould PC	Legal Services
Barry and Constance Nelson	Noteholder
Brent Schwarzrock	Noteholder
Chris Zerbe	Noteholder
Christopher P and Jill S Manning	Noteholder
Christopher P Manning	Noteholder
Clifford Holloway	Noteholder
Eric A Lake	Noteholder
Greg J. Valencia	Noteholder
Harold J. Nicholson	Noteholder
Harve Newlin	Noteholder
J Douglas Rippeto c/o Compass Group, Inc.	Noteholder
Karen Piccinini	Noteholder
Lance Harshbarger	Noteholder
Lawrence M. Oquendo	Noteholder
Lyle C. and Shirley Ann Bardsley	Noteholder
Mark A. Gake	Noteholder
Mary Camille Worrell	Noteholder
Mary Joan Newlin	Noteholder
North Water Intellectual Property Fund	Noteholder
Richard T and Sharon Radcliff	Noteholder

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EXHIBIT "3"

Case Parties

Entity Name	Relationship to Debtor
Roger Lau	Noteholder
Ron Durden	Noteholder
Russ & Lisa Walker	Noteholder
Russell Walker	Noteholder
Stan Hoehn	Noteholder
Stephen D Moore	Noteholder
Stephen Moore	Noteholder
Sterling Trust Company fbo Lou Waugaman IRA	Noteholder
Sterling Trust Company fbo David Wimmer IRA	Noteholder
Steven D Clarke & Fred L Clark	Noteholder
Thomas P Lawler	Noteholder
Todd J and Michelle B Suddleson	Noteholder
David B Clark	Noteholder and Director of Gabriel Technologies
Matt Gohd	Noteholder and Former Director of Gabriel Technologies
Jack B Manning	Noteholder and Secretary and Director of Gabriel Technologies
Donna Tamanaha	Office of the U.S. Trustee
Vikas Kumar	Office of the U.S. Trustee
Colonial Stock Transfer	Trade Debt
Comcast	Trade Debt
E Street Communications	Trade Debt
Pacific Gas & Electric Co.	Trade Debt
Safeguard Storage	Trade Debt
Ann S Tuttle	U.S. Trustee
Office of the United States Trustee	U.S. Trustee

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EXHIBIT "4"

EXHIBIT "4"

Connections Check[1]

Relationship to Debtors	**Entity**	**Connection**
Governmental Agency	California State of	Brown Rudnick is counsel to the State Bar of California. In addition, on or about December 16, 2013, William W. Lockyer, former State Treasurer of the State of California, joined Brown Rudnick's Government Law and Strategies practice group in an "of counsel" position in its Orange County, California office
Governmental Agency	California State Board of Equalization	May be adverse to other clients in unrelated bankruptcy matter
Governmental Agency	Delaware Division of Corporations	May be adverse to other clients in unrelated bankruptcy matter
Governmental Agency	Franchise Tax Board	May be adverse to other clients in unrelated bankruptcy matter
Governmental Agency	Internal Revenue Service	May be adverse to other clients in unrelated bankruptcy matter
Governmental Agency	Securities and Exchange Commission	May be adverse to other clients in unrelated bankruptcy matter

584050 v1-iManDB-032242/0001

[1] In certain instances, based on, among other things, a similarity of names, it was unclear whether a "match" exists. Brown Rudnick attempted, in its reasonable judgment, to resolve these but has determined to disclose certain of these "matches" out of an abundance of caution.